

# **DOD FINANCIAL MANAGEMENT REGULATION**

- Financial Management Regulation (FMR)
  - Issued by Secretary of Defense Comptroller
  - Comprehensive reference manual on all DOD budget matters
  - Establishes budget requirements, standards & practices
  - Applies to OSD, Military Depts, Joint Staff, and Defense Agencies
  - Available at  
<http://www.dtic.mil/comptroller/fmr>

# **DON BUDGET GUIDANCE MANUAL**

- Budget Guidance Manual (BGM)
  - ☛ Issued by FMB
  - ☛ Provides general budget guidance & policies
  - ☛ Tentative schedule
  - ☛ Supplements the FMR
  - ☛ Provides guidelines for estimating future prices
  - ☛ Available at  
[http://dbweb.secnav.navy.mil/guidance/bg\\_menu\\_u.htm](http://dbweb.secnav.navy.mil/guidance/bg_menu_u.htm)

# SUPPLEMENTAL GUIDANCE

- Budget Guidance Memos
  - Issued by FMB during each cycle
  - Supplements the BGM & FMR
  - Provides specific budget guidance & due dates
  - Provides POCs
  - Provides pricing guidance (inflation/escalation rates)
  - Available at  
[http://dbweb.secnave.navy.mil/guidance/bg\\_menu\\_u.htm](http://dbweb.secnave.navy.mil/guidance/bg_menu_u.htm)